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Attorneys for Australian Gold, Inc.

UNITED STATES DISTRICT COURT
 EASTERN DISTRICT OF NEW YORK

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S & L VITAMINS, INC.,	:	
	:	
Plaintiff/Counterclaim Defendant,	:	
	:	
v.	:	05 CV 1217 (JS)(ML)
	:	
AUSTRALIAN GOLD, INC.,	:	
	:	
Defendant/Counterclaim Plaintiff.	:	
-----	X	
AUSTRALIAN GOLD, INC.,	:	
	:	
Third Party Plaintiff,	:	
	:	
v.	:	
	:	
LARRY SAGARIN AND JOHN DOES,	:	
1-10,	:	
	:	
Third Party Defendants,	:	
-----	X	

DECLARATION OF SCOTT D. MATTHEWS

SCOTT D. MATTHEWS, pursuant to 28 U.S.C. § 1746, declares:

1. I am a member of the Indiana bar and associated with Ice Miller LLP in Indianapolis, Indiana.

2. I make this Declaration based on personal knowledge and pursuant the Court's Order dated April 19, 2006.

3. On March 30, 2006, we issued a subpoena to Andrew Daniels, CPA for certain financial information relating to the above-referenced action (the "Subpoena").

4. On April 19, 2006, the Court ordered us to return all documents we received in response to the Subpoena and to destroy all copies (including electronic copies) of these documents.

5. On April 25, 2006, I destroyed all copies (electronic and hard-copies) of the documents we received in response to the Subpoena.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 27, 2006.

Respectfully submitted,

ICE MILLER LLP

By: 

Scott D. Matthews, Esq.

ICE MILLER

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